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கம்பஹா விக்ரமாராச்சி ஆயுர்வேத நிறுவகம் - இலங்கை
Gampaha Wickramarachchi Ayurvede Institute - Sri Lanka



Annual Report 2016

Gampaha Wickramarachchi Ayurveda Institute

University of Kelaniya

ANNUAL REPORT - 2016

GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE

UNIVERSITY OF KELANIYA

The Gampaha Wickramarachchi Ayurveda Institute ordinance No. 01 of 1995 had been published under section 24 (a) (2) and 24 (b) of the Universities Act No. 16 of 1978, by an extra ordinary gazette notification No. 862/8 of the Sri Lanka Democratic Socialist Republic, dated 13.03.1995. Gampaha Wickramarachchi Ayurveda Institute had been established as a Higher Education Institute affiliated to the Kelaniya University.

The main objective of the aforesaid ordinance was to conduct a five Academic year “Ayurveda Medicine and Surgery” degree course.

Accordingly, the institute which is being continued as a Higher Educational Institute presents the Annual Report of the Institute for the year 2016 which includes the establishment work and development work, Final Accounts report and the report of the Auditor General, relevant to the institute for the year 2016.

Professor Jayantha Welihinda
Competent Authority

Gampaha Wickramarachchi Ayurveda Institute

Competent Authority's Report

The Corporate Plan 2013 to 2017 prepared to achieve the vision and the mission of the Institute was approved by 206th meeting of the Board of Management held on 19.07.2013.

Accordingly, with great pleasure, it is noted that the Institute had been able to achieve an appreciable level in the work performance of undergraduate students and staff.

However, it also should be noted that certain targets could not be achieved due to unavoidable circumstances and unexpected setbacks in achieving the expected objectives of the Corporate Plan.

Hence, the Corporate Plan had been amended to include the infrastructure facilities development, and I believe that the targets mentioned in the Corporate Plan could be achieved to some extent through such amendments identified in the Corporate Plan.

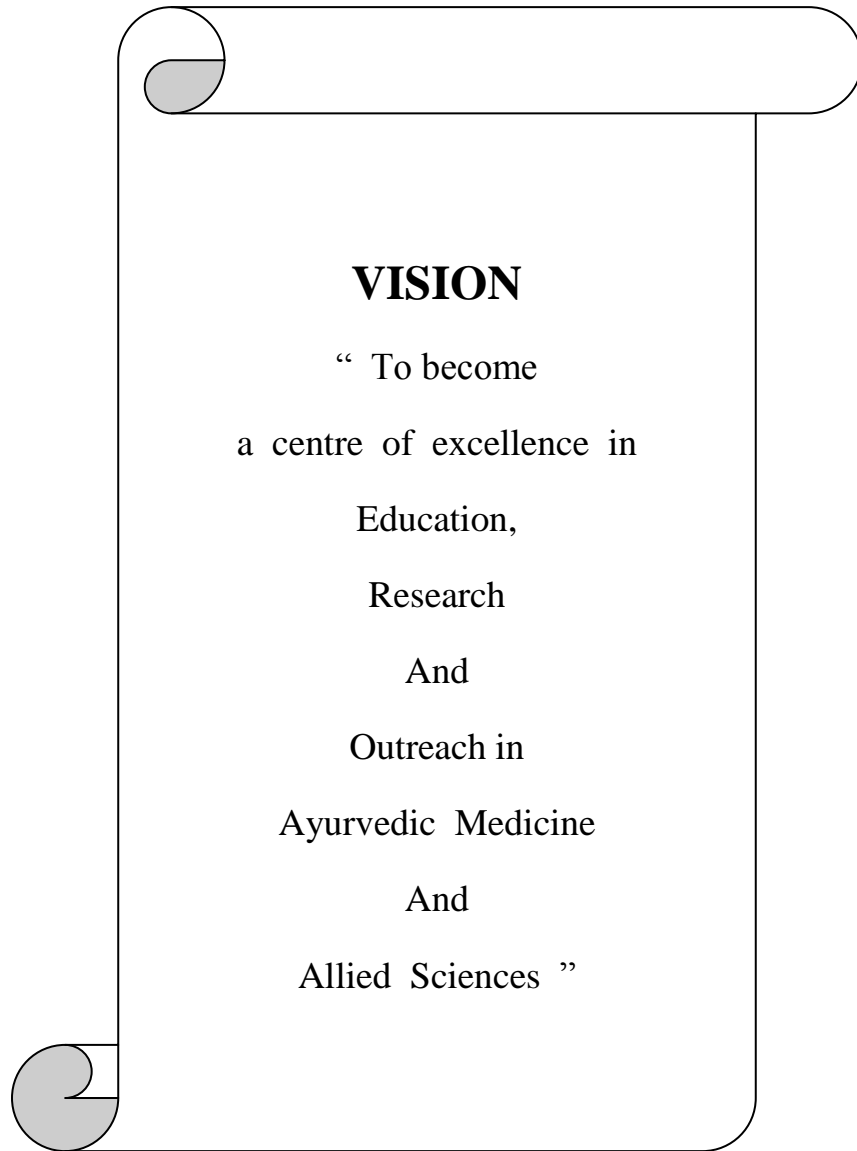
Professor Jayantha Welihinda
Competent Authority

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1. VISION STATEMENT



2. MISSION STATEMENT

MISSION

To produce young men and women who possess knowledge and skills in Ayurvedic Medicine and Allied Sciences and with enthusiasm, initiative, and wisdom to engage in health care provision to the society nationally and globally and to engage in basic and applied research and dissemination of research information with dual objectives of advancing core knowledge in Ayurvedic Medical Sciences and serving research and development.

3. COMPETENT AUTHORITIE’S REVIEW

1. REVIEW OF THE COMPETENT AUTHORITY - 2016

a. Brief Introduction

Location

This institute is located near Yakkala town in the Colombo – Kandy road, about 30 kilo meters away from Colombo.

Establishment

This institute, in the name of “the Gampaha Sidayurveda Vidyalaya” was established with the invitation of the Gampaha Ayurvedic Medicine Organisation at the auspicious time on 19th July in the year 1929 by the Ayurveda Chakrawarti Pandit G.P. Wickramarachchi, hailing from an Ayurvedic heritage of the Nadungamuwa family of a renowned traditional physicians from the Siyane Korala with the objective of fulfilling the requirement of an institute that provided training to the Ayurvedic medical students on medicinal knowledge, medicine conservation, diagnosis of ailments and organization of therapies at a time when the inherited Vattory Ayurvedic Medical practice was in operation in Sri Lanka.

After studying at the Ashtanga Ayurvedic Vidyalaya in Calcutta, India, he earned the degree of L.A.M.S. and combined the educational methodology learnt in India with the traditional indigenous medical knowledge in Sri Lanka and prepared a five year course that included both theoretical and practical sections that suited the Ayurvedic principles. In order to successfully implement the course of study he invested his own money to establish a “herbal garden” of rare collection of plants, a “Drug manufacturing unit” and a “hospital” where patients were given medicine free of charge. The first teaching staff comprised of thirteen lecturers including the Director. Among them were medical practitioners graduated from India on Ayurveda, renowned traditional medical practitioners and scholars in other fields related to Ayurvedic medicine. There were 20 commencing undergraduates and their education, accommodations and other required items were provided free of charge.

After completing the degree in five years with both theoretical and practical training, and passing the written, practical and oral examinations, the graduates were awarded with the degree of Siddhayurveda (D.S.A.C.). The convocation of the institute was held in the year 1934.

State Recognition

The Government by recognizing tremendous contribution of the institute to national health sector, the Gampaha Sidayurveda Vidyalaya was declared as a state recognized institute in 1951 by way of the Gazette Notification No. 10270 dated 13th July 1951, making its diploma holders eligible to in state sector Ayurveda hospitals.

As per the Ayurvedic Act, No. 31 of 1961, the Gampaha Sidayurveda Vidyalaya was declared as a state recognized institute by the Ayurvedic Medical Council. On the 16th of August 1966, the “Gampaha Sidayurveda Vidyalaya Governing Council” that consisted of 11 members, was established for the future security of the institute.

Incorporation as the Gampaha Wickramarachchi Ayurveda Institute

As the Gampaha Sidayurveda Vidyalaya, which was established and maintained by the late Pandit G. P. Wickramarachchi, had performed its objectives successfully in the preceding years, the Parliament of the Democratic, Socialist, Republic of Sri Lanka incorporated the institute as “the Gampaha Wickramarachchi Ayurveda Institute” by the Act No. 30, in 1982.

Thereafter, development activities were carried out for the fulfillment of the common objectives of the institute under the full sponsorship of the Government. Establishing departments, hospital complex, construction of lecture halls, libraries and laboratories are a few of them.

In 1982 Vidyalaya was incorporated as Gampaha Wickramarachchi Ayurveda Institute under the [Ministry of Indigenous Medicine](#) by the parliamentary act No. 30, in 1982. In 1995, it was uplifted to the status of a university institute.

Uplifting to the status of a university institute

After considering the service of the institute and its future developments, the Government uplifted the institute into a university as “Gampaha Wickramarachchi Ayurveda Institute of the University of Kelaniya” with effect from 01st of March 1995 by issuing a Gazette Extraordinary No. 10270 dated 13th July 1951.

In 1997 the first student intake was recruited for the [Bachelor of Ayurveda Medicine and Surgery \(BAMS\)](#) degree of five years and at present, the institute is comprised of the following departments:

1. Department of Ayurveda Basic Principles
2. Department of Dravyaguna
3. Department of Kaumarabruthya and Stree Roga
4. Department of Chikitsa
5. Department of Shalya Shalakyia

The composition of the Management Board of the institute:

Competent Authority Prof. Jayantha Welihinda	2015.05.08 - 2018.05.07
Mr. G. M. R. D. Aponsu Director (Planning)	2015.05.08 - 2018.05.07
Mrs. KWP Dayarathna Ministry of Health, Nutrition and Indigenous Medicine	2015.05.08 - 2018.05.07
Dr. Priyantha Premakumara Secretary, University Grants Commission	2015.05.08 - 2018.05.07
Dr. JTR Jayakody Head, Department of Dravyaguna	2015.05.08 - 2018.05.07
Dr. (Mrs) Wasantha Wickramarachchi Head, Department of Chikitsa	2015.05.08 - 2018.05.07
Dr. (Mrs) JKA Jayakody Director, Wickramarachchi Ayurveda Hospital	2015.05.08 - 2018.05.07

Prof. (Mrs) N.R. De Silva Dean, Ragama Medical Faculty	2015.05.08 - 2018.05.07
Dr. Basil Ranjith Fernando Ayurvedic Medical Council	2015.05.08 - 2018.05.07
Prof. LR Jayasekara Senior Prof., Department of Botanical Science, University of Kelaniya	2015.05.08 - 2018.05.07
Dr. Buddhika Liyanage	2015.05.08 - 2018.05.07
Dr. K.A.N.P. Banagala	2015.05.08 - 2018.05.07
Mr. Vinayakantha Wickramarachchi	2015.05.08 - 2018.05.07
Mr. MMND Bandara	2015.05.08 - 2018.05.07
Dr. RAL Ranaweera	2015.05.08 - 2018.05.07
Mr. RKAL Ranaweera	2015.05.08 - 2018.05.07
Mr. Chula Bandara	2015.05.08 - 2018.05.07
Dr. GSK Dharmarathna	2015.05.08 - 2018.05.07
Dr. Thusitha Bandara Oushadharathna	2015.05.08 - 2018.05.07

W. A. D. Chithrananda
Secretary, Management Board

The Corporate Plan 2013- 2017, was prepared to achieve the Vision and Mission statements of the Institute. It was approved by the Board of Management at its 206th meeting held on 19.07.2013.

b. Achievements

The Institute was able to achieve an appreciable level in the work performance of undergraduate students and the Academic Staff.

c. Future Plans

The current Corporate Plan was amended and I believe that the targets included in this Plan can be achieved to a considerable extent during the New Year.

The process of land acquisition around the institute is going on and the gazert notification regarding the land acquisition was issued.

Research related to Ayurveda & Allied Sciences is going to be further developed to build up the competent level of the human capital of the institute.

4. DETAILS OF MEETING IN 2016 IN THE INSTITUTE

No.	Name of the Meeting	No. of Meetings held in 2016
01.	Board of Management	11
02.	Board of Academic	11
03.	Finance Committee	07
04.	Audit Committee	04

5. DETAILS OF STAFF & STUDENTS :

Course	Total Student 2016.12.31	Total Academic Staff		Total Non Academic Staff	
		Approved	actual	approved	actual
Bachelor of Ayurveda Medicine and Surgery (Kelaniya) B.A.M.S.	389	66	55	110	92
Total	389	66	55	110	92

6. DETAILS OF LOCAL STUDENTS (31.12.2016) :

(i) Annually approved intake student – 120

(ii) Current number of students :

Course	Medium	1st year	2nd year	3rd year	4th year	5th year	No. of Graduate
Bachelor of Ayurveda Medicine and Surgery (Kelaniya) B.A.M.S.	English	71	85	72	81	80	86
Total		71	85	72	81	80	86

7. DETAILS OF ACADEMIC STAFF :

Department	Subject	Medium	Senior Professor	Professor	Senior Lecturer	Lecturer	Assistant Lecturer	Instructors
Department of Basic Principles	Jyotisha Muladharna	English			02	02	03	04
	Bhuthavidya				03	01	03	01
Department of Kaumarabruthya & Stree Roga	Stree Roga Bala Roaga Prasutitantra	} Sinhala English			02	01	(Probationary) 02	
Department of Drayaguna Vignana	Drayaguna Vignana	Sinhala / English			04		01	Probationary 02 Demonstrator 02
	Rasa Shastra	Sinhala / English			02			
	Bhaisajjya Kalpana	Sinhala / English			02			
	Medicinal Plant Cultivation	Sinhala / English					01	
	Analytical Chemistry	English						
	Phyo Chemistry and Natural Products	English						
Department of Chikitsa	Kaya Chikitsa Kaya Chikitsa / Roga Vingana Agada Thantra Svasta / Health & Epidemiology Svasta	Sinhala			05 01	(Probationary) 01 (Probationary) 01 (Probationary) 01		
Department of Shalya Shalakya	Shalya Thantra	Sinhala / English			01	01		
	Shalakya Thantra	Sinhala / English			01			
Total					23	08	10	09

8. DETAILS OF NON- ACADEMIC STAFF

Department	Executive Staff	
	Approved	actual
Director's Office	01	01
Administration	02	02
Examinations and Student welfare	01	01
Accounts Division	02	01

Department	Senior Staff Assistant	Staff Assistant	Junior Staff
Director's Office	-	02	01
Administration	03	05	02
Examination	04	03	02
Finance	06	04	02
Medical Science and Technology Division	01	01	01
Department of Basic Principles	01	02	04
Department of Kaumarabruthya & Stree Roga	-	02	01
Department of Dravyaguna Vignana	01	02	03
Department of Chikitsa	02	01	02
Department of Shalya Shalakya	01	01	02
Computer Centre	02	01	01
Library	01	02	04
Post graduate	-	01	01
Maintenance	01	03	10
Total	23	30	35

9. DETAILS OF RESEARCH, INNOVATION AND PUBLICATION :

Subject	Department	Publication	Presented
Number of Research	Department of Basic Principles	07	07
	Department of Kaumarabruthya & Stree Roga	27	-
	Department of Dravyaguna Vignana	11	10
	Department of Chikitsa	30	30
	Department of Shalya Shalakya	05	06
Innovations	Department of Kaumarabruthya & Stree Roga		01
Number of Magazines			
Number of Books	Department of Basic Principles	08	
Number of Articles	Department of Basic Principles Department of Kaumarabruthya & Stree Roga	01	
Other			
Total		89	54

10. DETAILS OF PROGRAMME, SEMINARS & WORKSHOP PARTICIPATED**BY THE STAFF OF THE INSTITUTE :**

Subject	Postgraduate Degree	Postgraduate Diploma	Degree	Certificate	Other
Department of Basic Principles	02			01	02
Department of Kaumarabruthya & Stree Roga	02			02	
Department of Dravyaguna Vignana	02				03
Department of Chikitsa	02				
Department of Shalya Shalakya	01				
Total	09			03	05

11. DETAILS OF POST – GRADUATE DEGREES, DIPLOMAS AND CERTIFICATE COURSES

Academics Qualification	No. of Registered	No. of Pass members
Postgraduate Diploma in Kayachikitsa	24	23
Postgraduate Diploma in Panchakarma	26	26
Diploma in Yoga and Sanyama	22	18
Diploma in Aurvedic Pharmacy	30	24
Certificate	128	118

12. DETAILS OF RECURRENT EXPENDITURE :

Subject	2015 (Rs.)	2016 (Rs.)
a. Personal emoluments	168,733,041.00	177,610,851.00
b. Traveling	243,893.00	1,570,638.00
c. Supplies	6,245,948.00	6,329,846.00
d. Maintenance	2,651,861.00	2,810,115.00
e. Contractual Services	37,443,516.00	35,514,407.00
f. Other	15,604,190.00	14,403,672.00
Total	230,922,449.00	238,239,529.00

13. DETAILS OF CAPITAL EXPENDITURE :

Subject	2015 (Rs.)	2016 (Rs.)
a. Development of Capital Assets	5,126,851.00	8,561,219.00
b. Acquisition of assets	11,038,404.00	7,897,825.00
c. Construction	53,819,856.00	28,665,567.00
d. Other	-	-
Total	69,985,111.00	45,124,611.00

14. DETAILS OF FUNDS FOR RESEARCH PROJECTS UTILIZATION

Name & Details	Funding Agency	Total Cost	Expenditure	% of Physical Progress
Dr. W.A.L. Chandrasiri	National Centre for Advanced Studies	2,061,450.00	1,950,151.28	95
Dr.(Mrs.) H.S. Sakunthala	U.G.C. Research Fund	250,000.00	250,000.00	100
Dr. A.A.J. Pushpakumara	U.G.C. Research Fund	750,000.00	604,990.49	74
Dr. J.M.P.R.K. Jayasinghe	U.G.C. Research Fund	250,000.00	244,380.88	98
Dr. Mrs. H.P. Wakkumbura	U.G.C. Research Fund	750,000.00	500,000.00	67
Mrs. H.A.R.P. Perera	U.G.C. Research Fund	1,720,000.00	1,637,889.80	95

15. DETAILS OF FINANCIAL PROGRESS (EXPENDITURE) :

Subject	Provision in 2016 Rs.	Expenditure in 2016 Rs.	Savings/ Excess Rs.
a. Recurrent except Project	227,000,000.00	238,239,529.00	-11,239,529.00
b. Capital except Project	145,245,000.00	45,124,611.00	100,120,389.00
c. Project – Local Funded	-	-	
d. Project- Foreign Funded	-	-	
Total	372,245,000.00	283,364,140.00	88,880,860.00

16. DETAILS OF FINANCIAL PROGRESS (GENERATED INCOME) :

Source of Revenue	Provision in 2016 Rs.	Collection in 2016 Rs.	Deficit/Surplus Rs.
a.Undergraduates		9,867,923.00	
b.Postgraduate			
c.Counselor			
d.Other		14,850,563.00	
Total		24,718,486.00	

17. FINANCIAL PERFORMANCE ANALYSIS - 2016

Subject	Formula	Exp. Per Student Rs.
a. Recurrent Expenditure per Student (RE)		583,547.00
b. Capital Expenditure per Student (CE)		373,380.00
Total		956,927.00

18. DETAILS OF INFRASTRUCTURE FACILITIES RECEIVED IN 2016

Infrastructure Details	Estimate of Provisions / Allocations - 2016	Expenditure Rs.	Physical Progress
Improvement of capital assets	8,650,000.00	8,561,219.00	100%
Construction	101,000,000.00	28,665,567.00	30%
Total	109,650,000.00	37,226,786.00	

19. OTHER DETAILS (PERFORMANCE RELEVANT TO THIS REPORT) :**19.1 LIBRARY****Summary of Books Acquisition in 2016**

Description	Amount	No. of Copies
Purchasing	243,928.90	427
Donation	21,757.70	53
Total	265,686.60	480

Academic Journals Acquisition in 2016

Description	Amount	No. of Copies
Purchasing	12,960.00	02
Donation	2,500.00	05
Total	15,460.00	07

Details of Research, Publication and Others

Subject	Published
No. of Researches	02
No. of Articals	03
Others: Library Staff Training Programmes – 04 Book Introduction/Launch Speaches - 02	

Paying Late Charges 2016

Year	Price (Rs.)
2016 January to December	39,759.00

20. REPORT OF THE COMPETENT AUTHORITY

This is the report on the financial affairs of the Gampaha Wickramarachchi Ayurveda Institute for the year 2016 in terms of the University Act No. 16 of 1978.

The Government grant for the year 2016 by the Institute and the Expenditure details as follows:

Recurrent Grant

		(Rs. Million)
Government Grant	=	227.00
Income from other Recurrent sources	=	<u>24.71</u>
Total Recurrent	=	251.71

Add

Amortization of Capital	=	34.21
Total (Recurrent)	=	<u>285.92</u>

Capital Grant

Expenditure 101- Rehabilitation and Maintenance	=	8.65
102 – Acquisition of Goods / Equipment/ Library Books & Periodicals etc.	=	35.09
103 - Construction of Buildings	=	101.00
Other	=	00.50
Total (Capital)	=	145.24
Income		=====

The Government Grant for Recurrent Expenditure for the year 2016 was Rs. 227,000,000.00.

Income from other recurrent sources were Rs. 24,718,186.00. Accordingly the total Recurrent Income for the year 2016 was Rs. 251,718,186.00.

Expenditure

The Total Recurrent Expenditure for the year 2016 was Rs. 238,239,529.00. The excess of income lower expenditure was Rs. 13,478,657.00.

Depreciation of the Fixed Assets

The amount allocated for the year 2016 for Depreciation of Fixed Assets was Rs.34,209,945.00.

Out Put of the Capital Services

Expenditure Vote 101 - Rehabilitation and Maintenance

The Government Grant for Rehabilitation and Maintenance vote (101) was Rs. 8,650,000.00, but total expenditure has been made for Rs. 8,561,219.00.

Expenditure Vote No 102 - Acquisition of Goods

The Government Grant for Acquisition of Goods Expenditure Vote (102) was Rs. 35,095,000.00 and the Expenditure has been made out of that amount was Rs. 7,897,825.00 in the year 2016.

Expenditure Vote No 103 – Construction

The Government Grant for Construction Expenditure vote (103) was Rs. 101,000,000.00 and the expenditure has been made out of that amount was Rs. 28,665,567.00 in the year 2016.

Other – Capital Expenses

The Government Grant for Capital Expenditure was Rs. 500,000.00 in the year 2016.

Professor Jayantha Welihinda
Competent Authority

21. STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2016

	2016		2015	
	Rs.	Rs.	Rs.	Rs.
<u>Assets</u>				
Non-Current Assets – (Note – A)				
Lands, Machinery and Equipment	367,482,344		381,184,554	
(i) Intangible assets	<u>331,600</u>	367,813,944	<u>331,600</u>	381,516,154
(j) Others		942,157		1,194,657
(k) Work in Progress		110,528,968		81,863,401
(l) Capital Advance		27,626,742		28,427,925
<u>Investments</u>				
Fixed Deposits		<u>169,190,684</u>		<u>82,412,633</u>
		<u>676,102,495</u>		<u>575,414,770</u>
<u>Current Assets</u>				
(a) Stores Advance - (Sch –C)	1,644,868		2,018,443	
(b) Sundry Debtors- (Sch –D)	1,789,230		1,226,130	
(c) Loan & Advance - (Sch –E)	19,557,692		18,225,291	
(d) Miscellaneous Advance	-		8,880	
(e)Research Advance - (Sch –F)	-		-	
(f)Pre-payments- (Sch –G)	99,116		53,735	
(g) Cash equivalents	72,180,508		44,432,931	
Cash equivalents (Course)	16,325,635		14,232,946	
(h) Petty Cash Imprest	180		180	
(i) Other Assets - (Sch –H)	<u>2,154,602</u>	<u>113,771,831</u>	<u>1,899,338</u>	<u>82,097,874</u>
<u>Total Assets</u>		<u>789,874,326</u>		<u>657,512,644</u>
<u>Liabilities</u>				
(a) Current Liabilities - (Sch –I)	440,528		535,938	
(b) Payables- (Sch –K,L)	34,485,525		33,075,829	
(c) Accrued Expenses- (Sch –M)	<u>3,109,400</u>	<u>38,035,453</u>	<u>3,815,425</u>	<u>37,427,192</u>
<u>Non Current Liabilities</u>				
(a) Provision for Gratuity- (Sch –N)		<u>53,538,130</u>		<u>45,719,036</u>
Total Liabilities		<u>91,573,583</u>		<u>83,146,228</u>
Total Net Assets		<u>698,300,743</u>		<u>574,366,416</u>
<u>Net Assets /Equity</u>				
(a) Capital (spent)	361,256,304		345,950,312	
(b) Capital (unspent)	204,872,481		104,752,093	
(c) Reserves	(36,571,627)		(44,898,052)	
(d) Restructured Fund (Sch – B)	11,899,523		16,130,959	
(e) Re-valuation Reserve	156,844,062		152,431,104	
Total Net Assets / Equity		<u>698,300,743</u>		<u>574,366,416</u>

These financial statements are in compliance with the requirements of the Universities Act. No 16 of 1978 and other statutory provisions.

D.G. Wijeratne
Acting Deputy Bursar

The Board of Management of the institute is responsible for the preparation and presentation of these financial statements. This financial statements are presented subject to approval of the Board of Management.

Prof. Jayantha Welihinda
Competent Authority

R.K.A. Ranaweera
Board Member

**22. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR
ENDED 31ST DECEMBER 2016**

Description	2016		2015	
	Rs.	Rs.	Rs.	Rs.
Operating Revenue				
Recurrent Grant		227,000,000		191,000,000
Amortization of Capital Grant		34,209,945		36,522,959
Other income				
(1) Interest from Loans and Advance	721,353		812,934	
(2) Miscellaneous Receipts	432,621		557,510	
(3) Interest from Investments	7,565,587		5,042,177	
(4) Registration Fees	384,745		279,854	
(5) Exam Fees	26,000		21,600	
(6) Library Fine	27,282		62,424	
(7) Medical Fees	-		17,770	
(8) Rent from Properties	552,124		471,500	
(9) Sale of Publication	-		-	
(10) Sale for Vehicle	-		-	
(11) Sale of Stocks	157,911		103	
(12) Courses Income	<u>14,850,563</u>		<u>19,131,874</u>	
		<u>24,718,186</u>		<u>26,397,746</u>
		285,928,131		253,920,705
Operating Expenses				
(1) Personal Emoluments	177,610,851		168,733,041	
(2) Travelling	1,570,638		243,893	
(3) Supplies and Consumable Used	6,329,846		6,245,948	
(4) Maintenance	2,810,115		2,651,861	
(5) Contractual Services	28,114,221		30,459,672	
(6) Research and Development	155,447		-	
(7) Depreciation	34,209,945		36,522,959	
(8) Other Operating Expenses	7,244,739		6,983,844	
(9) Courses Expenses	<u>14,403,672</u>		<u>15,604,190</u>	
		<u>272,449,474</u>		<u>267,445,408</u>
Total Operating Expenses				
Surplus / (Deficit) From Operating Activities		<u>13,478,657</u>		<u>(13,524,703)</u>
		=====		



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கணக்காய்வாளர் தலைமை அபிபதி திணைக்களம்
AUDITOR GENERAL'S DEPARTMENT



මගේ අංකය } HED/E/GWAI/1/16/03
எனது இல. }
My No. }

ඔබේ අංකය }
உமது இல. }
Your No. }

දිනය } 09 May 2017
திகதி }
Date }

The Competent Authority,
Gampaha Wickramarachchi Ayurveda Institute

Report of the Auditor General on the Financial Statements of the Gampaha Wickramarachchi Ayurveda Institute affiliated to the University of Kelaniya for the year ended 31 December 2016 in terms of Sub -section 108 (1) of the Universities Act, No. 16 of 2016.

The audit of financial statements of the Gampaha Wickramarachchi Ayurveda Institute affiliated to the University of Kelaniya for the year ended 31 December 2016 comprising the statement of financial position as at 31 December 2016 and the statement of financial performance, statement of changes in funds and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 19 of Gampaha Wickramarachchi Ayurveda Institute Ordinance No.1 of 1995 enacted under Section 18 of the Universities Act and Sub-section 107(5) of the Universities Act No.16 of 1978. My comments and observations which I consider should be published with the Annual Report of the Institute in terms of Section 108(1) of the Universities Act appear in this report. A detailed report in terms of Sub-section 108(2) of the Universities Act was issued to the Competent Authority of the Institute on 20 April 2017.

1.2 Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

1.3 Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.



1.4 Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Auditing Standards of Supreme Audit Institutions (ISSAI 1000-1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements. Sections III of the Universities Act No.1978 give discretionary powers to the Auditor General to determine the scope and extent of the audit.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1.5 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2.1 Qualified Opinion

In my opinion, except for the effects of the matters described in Paragraph 2.2 this report, the financial statements give a true and fair view of the financial position of the Gampaha Wickramarachchi Ayurveda Institute affiliated to the University of Kelaniya as at 31 December 2016 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.



2.2 Comments on Financial Statements

2.2.1 Sri Lanka Public Sector Accounting Standards (SLPSAS)

Sri Lanka Public Sector Accounting Standard 01

In terms of paragraph 48 of Sri Lanka Public Sector Accounting Standard 01, assets and liabilities and revenue and expenses shall not be offset unless required or permitted by a SLPSAS. Nevertheless, the receipt and payments of Mahapola and bursaries of the Institute had been offset each other and shown only the balance in the financial statements.

2.2.2 Accounting Deficiencies

The following observations are made.

- (a) Expenditure of capital nature amounting to Rs.6,250,000 incurred for the improvement of Laboratory of the Institute under the "Higher Education for the 21st Century Project" had been completely omitted from accounts.
- (b) A sum of Rs.590,198 spent for staff training in the year 2014 which was an expenditure of recurrent nature, out of the Treasury capital grants received had been continuously shown as a non-current asset in the accounts without being written off from the relevant provision.

2.4 Non-compliances with Laws, Rules, Regulations, and Management Decisions

The following non-compliances were observed.

<u>Reference to Laws, Rules, Regulations and Management Decisions</u>	<u>Non-compliance</u>
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka Financial Regulation 756	Although a proper survey on Library books costing Rs.14,209,200 should be conducted, a survey had not been conducted after the year 2013.
(b) Paragraph 03 of the National Budget Circular No.87 (i) dated 14 June 2000.	It was stated that the payment for overtime work should be limited to 20 hours per month and the specific authority of the Secretary to the Ministry should be obtained to exceed that Limit. However, at a test check carried out in respect of overtime payment of 5 months of the year 2016 it was observed that payment of



Rs.416,125 had been made for overtime work of 6498 hours in excess of the Limits only on the approved of the Board of Management.

- (c) Paragraph 9.3.1 (vii) of the Public Enterprises Circular No.PED/12 of June 2003. Even though the Director post of the Institute should be a fulltime post, a professor who served in the Kothalawala Defence University on contract basis had covered up the duties of the Director as the competent Authority in the Institute and appointed from 25 May 2015 for a monthly honorarium of Rs.180,000. The service of this officer had been extended once in 3 months. Furthermore it was revealed at a test check made in October 2016 that this Competent Authority had not served fulltime in this Institute.

3. Financial Review

3.1 Financial Results

According to the financial statements presented, the financial results of the Institute for the year ended 31 December 2016 had been a surplus of Rs.13,478,657 as against the deficit of Rs.13,524,703 for the preceding year, thus indicating an improvement of financial results by Rs.27,003,360 as compared with the preceding year. Although the expenditure of the year had increased by Rs.5,004,066 the increase of receipt of recurrent grants by Rs.36,000,000 had mainly attributed to this improvement.

In considering the financial results for the 4 preceding years and the year under review a deficit had been shown from the year 2012 to 2015 but it was observed that a continuous contribution was received after making adjustments for the employee remuneration of operating activities and other adjustments. The value addition as at 31 December 2016 amounted to Rs.191,089,508 and the value addition in the year 2016 as compared with the year 2015 had increased by Rs.8 million or 4.8 per cent.

4. Operating Review

4.1 Academic Performance

The main objective of the Institute is to accord, improve and develop higher Education in the Educational fields. Observations made at test checks carried out in respect of operating activities are given below.



(a) Enrollment of Students

- (i) According to the resources available in the Institute, there are facilities to enroll 120 students per year but lesser number of students such as 85, 72, and 67 students had been enrolled in the academic years 2013/2014, 2014/2015 and 2015/2016 respectively.
- (ii) As the Institute enrolls lesser number of students annually, the cost per student had been as higher value as Rs.575,413 in the year 2016.

(b) Utilization of research assistance

It is important as a nation that the Institute has to become a high level and high quality and standards institution by publishing researches conducted by the University Lecturers and to utilize those researchers for the economic Development.

The following observations are made in respect of researches conducted by the Institute.

- (i) Out of the research grants given by the University Grants Commission and the National Institute for Higher Education on PhD programme, there was a balance of Rs.594,046 as at the end of the year under review. Even though a sum of Rs.3,311,450 had been allocated for the implementation of 4 researches in the years 2009/2010, those 4 researches had not been completed up to now though a period of 6 years had elapsed.
- (ii) According to the annual report of the Institute, 73 research publications had been completed in the year under review but the number of publications submitted for symposium was 46.

- (c) The Institute could not be able to reach the target of increasing enrollment of students by 65 per cent and to upgrade the Institute to a university level.

(d) Utilisation of Funds

Provisions had been given by the Government to perform the activities of the university efficiently and effectively. The following observations are made in respect of the utilization of those provisions.



- (i) A considerable amount of capital grants given to the Institute had not been utilized for the intended purposes and the value of capital grants not so utilized as at 31 December of the year under review amounted to Rs.204,868,277.

The following table shows that this position had been continued during the previous periods as well.

	2013	2014	2015	2016
	Rs.	Rs.	Rs.	Rs.
Unspent capital grants balance brought forward	17,981,951	36,479,414	77,637,499	104,747,888
Receipts during the year	50,650,000	144,400,000	97,095,500	145,245,000
Expenditure incurred during the year	68,631,951	150,879,414	174,732,999	249,992,888
Unspent capital grants balance by the end of the year	36,479,414	77,637,499	104,747,888	204,868,277

- (ii) Capital grants during the past 4 years had been given by the Government in respect of each expenditure Head. The following table shows that certain activities had not been performed and underutilized. As such the capital projects commenced could not be completed or it was unable to convert the relevant assets in to usable condition by indicating that the government money had been used for idle assets.

Expenditure Head	Receipt of capital grants during the past 4 years	Expenditure for the last 4 years	Unspent capital grants
	Rs.	Rs.	Rs.
Capital grant balance brought forward	-	-	17,981,951
Rehabilitation and improvement of capital asset	42,650,000	55,690,377	(13,040,377)
Teaching equipment furniture and newspapers and periodicals	106,845,000	55,963,171	50,881,829
Building constructions	256,395,500	108,260,427	148,135,073
Others	1,500,000	590,198	909,802
Unspent Capital Grant money as at 31 December 2016.			204,868,277

- * Instead of utilizing the money so obtained from the Government for the relevant purposes, it had been retained in current accounts or invested in short term investments.



- * Eventhough, a sum of Rs.1,000,000 had been obtained from the Treasury for staff training only a sum of Rs.590,198 had been spent. The Institute had not taken action to conduct the balance training programs or to return the balance money to the Treasury.
- * Out of the capital provisions received from the Treasury in the years 2014, 2015 and 2016 for the construction of academic building, a sum of Rs.126,476,734 had been saved due to delays in construction works on weaknesses in contract administration. Its construction progress by the end of the year under review was 35 per cent.
- (e) Sports Fund and the Research Fund amounting to Rs.279,780 and Rs.779,825 respectively had not been utilized for any purposes throughout the year.

4.2 Management Activities

The following observations are made.

- (a) During the period from September to December 2016, 384 books valued at Rs.217,730 had been purchased, but action had not been taken to give them for the students use. All these books had not been entered to the accession register as well.
- (b) A sum of Rs.3,000,000 had been allocated by the University Grants Commission on 18 October 2010 for the Skills Development on computers for the Panchakarma Training of Ayurvedic undergraduates under the undergraduate Development Program. A balance of Rs.1,214,142 was available by 31 December 2016 and money had not been spent for punchakarma training during the year under review.

4.3 Underutilisation of Funds

The following observations are made.

- (a) In the examination of the balance of the funds earned account it was observed that a minimum monthly balance of Rs.13,266,549 had been maintained throughout the year.
- (b) Even though a sum of Rs.475,000 given on 31 December 2011 by the Ministry of Higher Education to implement the official language policy among officers, it had not been utilized for the relevant purpose and a balance of Rs.436,200 had been underutilized by the end of the year under review.



4.4 **Personnal Administration**

The following observations are made.

- (a) The approved and actual academic staff of the Institute in the year under review had been 46 and 34 respectively. As 5 lecturers had gone on sabbatical leave, 14 temporary lecturers had been deployed for the vacancies of the academic staff.
- (b) The Institute takes the service of temporary works Engineers since several years for various activities such as the preparation of estimates, and Bill of quantities and recommendation of bills etc. in the new construction works and maintenance work of the Institute. Nevertheless, action had not been taken to fill the vacancy of works Engineer which was in the approved cadre schedule, even by the end of the year under review.

5. **Accountability and Good Governance**

5.1 **Action Plan**

In the strategic Management Plan prepared, including 188 major activities and 19 special objectives under 4 main targets, expected to be achieved during the period from 2016 to 2020 by the Institute, an action plan by indicating the objectives and activities to be achieved during the year under review had not been prepared.

5.2 **Budgetary Control**

In the examination of the predicated income and the actual income of the year under review, it was observed that income had decreased by Rs.3,749,437. Not conducting the PhD course in Physiotherapy in the year under review had mainly attributed to this decrease.



6. Systems and Controls

Weaknesses in systems and controls observed during the course of audit, were brought to the notice of the Competent Authority from time to time. Special attention is needed in respect of the following areas of control.

<u>Areas of System and Control</u>	<u>Observations</u>
(a) Assets Control	(i) All assets had not been documented. (ii) Library books had not been physically verified and action had not been taken to enter all the books in the Accession Register immediately after the receipt of books.
(b) Budgetary Control	Income and expenditure had not been correctly forecasted.

Sgd./ H.M. GAMINI WIJESINGHE
Auditor General

H.M.Gamini Wijesinghe
 Auditor General



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කැලණිය විශ්වවිද්‍යාලය, යක්කල.
GAMPAHA WICKRAMARACHCHI AYURVEDA INSTITUTE
 UNIVERSITY OF KELANIYA, YAKKALA.

අධ්‍යක්ෂ Director	නියෝජ්‍ය ලේඛකාධිකාරී (පාලන) Deputy Registrar (Admin)	නියෝජ්‍ය මූල්‍යාධිකාරී Deputy Bursar	033-2222739 033-2226 618 033-2226 618	033-2223785 033-2223785
	ඔබේ/Fax 033-2222739	ප්‍රධාන අංශ උප-ලේඛකාධිකාරී (විභාග) Senior Assistant Registrar (Exams)	033-2223784	ආහාර මූල්‍යාධිකාරී (සැපයුම්) Assistant Bursar (Supplies)
සාරාංශය General Office	033-2222740-2222748 033-3340101	ආහාර ලේඛකාධිකාරී (ශිෂ්‍ය කේචා) Assistant Registrar (Student affairs)	033-3340106	ඊ මේල් E-mail

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Auditor-General,
Auditor-General's Department,
No. 306/72,Poldoowa Road,
Battaramulla

Report of the Auditor General on the Financial Statements of the Gampaha Wickramarachchi Ayurveda Institute affiliated to the University of Kelaniya for the year ended 31st December 2016 in terms of the Sub-section 108 (1) of the Universities Act No 16 of 1978.

Reference to the Report of the Auditor-General No. HED/E/GWAI/1/16/03 dated 09/05/2017 sent on the above matter.

The following explanations are made after the observations of the said report were considered at the Management Board Meeting No. 249 of this institute held on 22.09.2017.

- 1.2 Responsibility of the Management with regard to the Financial Statements**
- 1.3 Responsibility of the Auditor**
- 1.4 Basis for the Qualified Opinion**
- 2 Financial Statements**
- 2.1 Qualified Opinion**
- 2.1 Observations on the Financial Statements**
- 2.2.1 Sri Lanka Public Accounting Standards**

Sri Lanka Public Accounting Standards-01

When Mahapola and bursary is delayed from the UGC, the Institution provides such Mahapola and bursary from its own funds. A separate ledger account is maintained as such amount is reimbursed from the UGC. However, it is informed that such amounts

would be included in the Income and Expenditure Account from the year 2017 as shown in the Audit observations.

2.2.2. Accounting Deficiencies

- (a) Action has been taken to enter in the accounts after corrected from the Journal No. 2017/57.
- (b) Currently such value has been accounted as a human resource asset and action has been taken to remove under amortization.

2.3 Non-compliance to Rules, Regulations and Management Decisions

<p>(a) Financial Regulation No. 756 of the Democratic Socialist Republic of Sri Lanka</p>	<p>A library book survey has been conducted in the years 2008, 2009 and 2013. At present all the books in the library is subject to survey. The inclusion to the KOHA software system is made and such procedures are at the final stage. A formal survey will be conducted as per FR 756 once such activities are completed.</p>
<p>(b) Paragraph 03 of the National Budget Circular No. 87 (i) dated 14th June 2000.</p>	<p>As per Circular No. 9/2002 dated 26.02.2002 of the UGC, the Secretary of the Ministry of Tertiary Education and Training has approved the payment of an additional over-time allowance at special occasions and for special services taking into consider therequests of the Heads of the Higher Education Institutions.</p> <p>Therefore, it is informed that the payment of over-time allowances has been made within the 75% limitation of the vote for over-time allowances in the institute budget estimate and action for the payment of additional over-time allowance has been taken on the approval of the Management Board for the essential services.</p>
<p>(c) Public Enterprises Circular No. PED/12 dated 02nd June 2003.</p>	<p>The post of Director (Competent Authority) has been covered on timely basis as per the powers of the Minister. It is informed that it has been able to maintain the affairs of the Institute in due order during this period. A new Director has been appointed on 27.09.2017 and the prevailing condition has been revealed.</p>

3. Financial Review

3.1 Financial Results

4. Operational Review

4.1 Academic Performance

(a) Recruitment of Students

(i) (ii) The UGC is referring the students to this institute for registration based on the results of the GCE Advanced Level examination. Though this institute has the facility to accommodate 120 students such number of students are not registered. Due to this reason the expenditure per student has taken a higher amount.

(b) Granting of Research Aids and Utilization

(i) The NCAS and the UGC have provided financial provisions for the successful completion of the post-graduate studies of the lecturers in this institute. Two of the lecturers who received such grants and completed post-graduate studies have submitted their post-graduate thesis. The other lecturers have reached the final stage of their studies.

(ii) Steps have been taken to make the academic staff aware of this.

(c) The Action Plan including the targets and activities to be accomplished in the year 2016 has been prepared and the concept of 'upgrading this institution to a university level' has been removed. Therefore it was unable to reach this target. At present the said Action Plan is updated as required.

(d) Under-utilization of Funds

(a) Though the construction work of the Student Centre building, Academic building and Administrative building projects are completed, the monies related to them are included here as the final bills are not received as yet. The Administrative building worth Rs. 134 million is to be handed over to the Institute before the end of 2017, its monies are also included here. As it is able to make the payments for these buildings before the end of this year, it is expected that these monies would be utilized in future as well.

(b) It is informed that the Sports Fund and the Research Fund allocated from the income of the external courses had to be spent for sport and research requirements of the students and the staff and such activities were not made in this year and it is informed that it is planned to make such payments from relevant funds.

4.2 Management Activities

- (a) Necessary action has been taken to include the books that are not included in the accession register to be included in the accession registry as soon as possible.
- (b) It is informed that necessary action has been taken to educate to utilize the funds received for this project in a proper manner.

4.3 Under-utilization of Funds

- (a) It is informed that the balance of the institute earning fund account has been invested in short term with the objective of utilizing at required instances.
- (b) The Official Languages Department has been requested to assign Instructors in order to utilize the funds received to implement the National Languages Policy among the officers. Nevertheless the said Department has informed that instructors can not be assigned at the moment. Accordingly, necessary action will be taken after such instructors are obtained.

4.4 Staff Administration

- (a) Vacancies of the academic staff are filled annually in a gradual manner in order to recruit the most competent graduates who have studied at the institute and to increase the motivation of students in this regard. At the same time, it is informed that action has been taken to fill such vacancies on temporary basis.
- (b) Applications were called by paper advertisements to fill the vacancy in the post of Engineer of the institute. However, it has been unable to recruit a suitable officer. Accordingly, it is informed that steps have been taken to call for applications again for this post.

5. Accounts Procedure and Good Governance

5.1 Action Plan

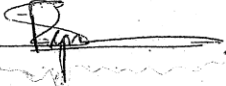
The Action Plan including the targets and activities to be achieved in the year 2016 has been prepared and the said Action Plan is being updated.

5.2 Budgetary Control

It has been unable to conduct the Doctorate Degree Programme in Physiology in the year 2016 as the required minimum number of students was unavailable. This has led to this shortage.

6. Systems and Controls

(a) (b) It is informed that action will be taken in future to minimize the shortcomings in matters related to asset control and budgetary control as shown in Audit reports.



Dr. S. D. Pilapitiya
Director

Copies -

1. Secretary	-	Ministry of Higher Education and Highways
2. Chairman	-	University Grants Commission
3. Vice-Chancellor	-	University of Kelaniya
4. Secretary	-	Ministry of Finance



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கம்பஹா விக்ரமாராச்சி ஆயுர்வேத நிறுவகம் - இலங்கை
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